

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees***

### **ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT**

#### **5216. FILING PETITIONS FOR REDETERMINATION.**

(a) The Board encourages the use of electronic means (e.g., facsimile, e-mail, etc.) for the filing of petitions and related documents. A petition or related document may be filed electronically under this section if an electronic copy of such document is transmitted to the appropriate section or group identified in subdivision (b) for the tax or fee law at issue in accordance with instructions provided on the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov).

(b) Petitions for redetermination and related documents may also be hand delivered to the Board's headquarters at 450 N Street, in Sacramento, California, or mailed to the address provided below for the particular tax or fee law at issue:

(1) Sales and Use Tax Law.

Petitions Section, MIC: 38  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0038

(2) Hazardous Substances Tax Law (Except Childhood Lead Poisoning Prevention Fee), Occupational Lead Poisoning Prevention Fee, Water Rights Fee, Covered Electronic Waste Recycling Fee, Tire Recycling Fee, Integrated Waste Management Fee, and Marine Invasive Species Fee Collection Law

Environmental Fees Division, MIC: 57  
Audit Unit  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0057

(3) Tax on Insurers Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge, and Natural Gas Surcharge.

Excise Taxes Division, MIC: 56  
Refund and Petition Group  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0056

(4) Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Diesel Fuel Tax Law, and Childhood Lead Poisoning Prevention Fee.

Fuel Tax Division, MIC: 30  
Petition Group  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0030

(5) Timber Yield Tax Law.

Timber Yield Tax Section, MIC: 60  
State Board of Equalization  
P. O. Box 942879  
Sacramento, CA 94279-0060

(c) The Chief of Board Proceedings may reject any petition for redetermination or related document filed in any manner that is not authorized by this section.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6561, 6814, 7710, 8851, 12428, 30175, 30261, 32301, 38441, 40091, 41085, 43301, 45301, 46351, 50114, 55081, 60350.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

2. In subdivision (b)(2), changed a period to a comma after word fee in Integrated Waste Management Fee. Adopted 5-28-08; Effective 7-16-08.